ARRA 2009 General Information for the State of Nebraska

- Check the ARRA 2009 (www.recovery.gov) for the first level of instructions.
- Check the website and with the staff of your related federal agency for clarification and regulations related to ARRA 2009.
- Decisions made based on this information will define the agency plan for ARRA 2009.
- Consult with State Accounting on specific accounting procedures related to ARRA 2009.
- Inform the Governor's Office, Governor's Policy Research Office, and State Budget Division about your plans for the use of ARRA 2009 funds.
- Update and communicate changes as often as necessary.

ARRA 2009 State of Nebraska Accounting Requirements

- If your agency has a unique situation or process different from the following outline, please contact Ron Carlson in State Accounting to discuss. (for example: University of Nebraska, State Colleges)
- Business Unit
    - Agency must create at least one separate business unit for each grant.
    - Agency may decide to create additional business units for each grant.
    - The recipient agency of pass-through funds must also create a separate business unit.
    - For each business unit created:
        - Include 09STIM or ARRA in business unit line 1 description.
        - Record the grant number in business unit line 4 description.
- Business Unit Category Code #21 – will be assigned by State Accounting.
    - 09STIMULUS for all direct funding from the federal government
    - 09STIMPASS for pass-through funding
    - Reporting will be driven by this Category Code.
- Activation Request to State Accounting
    - Agency must identify the business unit as ARRA or stimulus funding.
    - State Accounting will then include the category code identifier.
    - Agency must identify if the funding is direct or pass-through from another agency.
- Further Business Unit Definition
    - ARRA business units will be set up as GX business unit type (or a combination of GB and GX business unit types).
    - Agency must provide a copy of the Grant Award Letter to State Accounting.
    - State Accounting will utilize the grant award to establish an authorized amount for the grant. If the authorized amount is to be spread among multiple business units, that breakdown must be provided to State Accounting as part of the activation request.
    - ARRA business units will be set with a posting edit code of K so that the authorized amount cannot be altered except by State Accounting.
- Fund 40000 (State's letter of credit fund) ARRA business unit
    - Agency will establish the expenditure business units.
    - State Accounting will track the corresponding federal revenue.

- All other ARRA business units
    - The federal revenue received must be accounted for in the same business unit or set of business units established to record expenditures.
    - The revenue cannot be co-mingled with other federal revenue.
- This guidance is based on the information currently available and may be subject to revision as additional information or guidance becomes available.

Materiel Guidelines

- Business unit on purchase order must match the ARRA business unit.
- Agency will have to correct any mismatches back to the purchase order in the system.

Websites

- Agencies should post to their websites information that informs the public in a more detailed manner about the "stimulus-related" programs in the agency's area of responsibility.
- Monitor Recovery.Nebraska.gov
    - Contact information, current events, high level information
    - High level reporting to support proper accountability and transparency
    - Aid further understanding regarding the implications and opportunities of ARRA 2009 in Nebraska
    - Matt Eash as the lead for the website will work with the budget analysts to provide a website that is clear and complementary to the agency website.
- Monitor the ARRA federal website recovery.gov.
- Monitor the websites of the relevant federal agencies.
- Monitor Nebraskalegislature.com for processes and decisions related to appropriations of both State and federal funds.

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